


Form 990



Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public

Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2015

Open to Public Inspection

A For the 2015 calendar year, or tax year beginning 01-01-2015 , and ending 12-31-2015

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization

ATLANTIC LEGAL FOUNDATION

Doing business as

ATLANTIC LEGAL FOUNDATION INC

Number and street (or P O box if mail is not delivered to street address)

2039 PALMER AVENUE NO 104

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

LARCHMONT, NY 10538

F Name and address of principal officer

HAYWARD FISK

2039 PALMER AVENUE NO 104

LARCHMONT, NY 10538

H(a) Is this a group return for subordinates?

☐ Yes

☒ No

H(b) Are all subordinates included?

☐ Yes

☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status

☒ 501(c)(3)

☐ 501(c) () ◀ (insert no)

☐ 4947(a)(1) or

☐ 527

J Website: ▶

WWW ATLANTICLEGAL ORG

K Form of organization

☒ Corporation

☐ Trust

☐ Association

☐ Other ▶

L Year of formation

1977

M State of legal domicile

PA

Part I Summary			
Activities & Governance	1	Briefly describe the organization's mission or most significant activities THE MISSION OF THE ATLANTIC LEGAL FOUNDATION IS TO ADVANCE THE RULE OF LAW BY ADVOCATING LIMITED AND EFFICIENT GOVERNMENT, FREE ENTERPRISE, INDIVIDUAL LIBERTY, SCHOOL CHOICE, AND SOUND SCIENCE	
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets	
	3	Number of voting members of the governing body (Part VI, line 1a)	26
	4	Number of independent voting members of the governing body (Part VI, line 1b)	25
	5	Total number of individuals employed in calendar year 2015 (Part V, line 2a)	3
	6	Total number of volunteers (estimate if necessary)	53
Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12	0
	7b	Net unrelated business taxable income from Form 990-T, line 34	0
	8	Contributions and grants (Part VIII, line 1h)	561,704
	9	Program service revenue (Part VIII, line 2g)	0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	256
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-14,032
Expenses	12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	547,928
	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	328,841
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶54,894	
Net Assets or Fund Balances	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	173,382
	18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	502,223
	19	Revenue less expenses Subtract line 18 from line 12	45,705
	20	Total assets (Part X, line 16)	236,203
	21	Total liabilities (Part X, line 26)	34,418
	22	Net assets or fund balances Subtract line 21 from line 20	201,785

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

Signature of officer

2016-04-27

Date

HAYWARD D FISK CHAIRMAN/INTERIM PRESIDENT

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

GARRETT M HIGGINS

Preparer's signature

GARRETT M HIGGINS

Date

2016-04-26

Check ☐ if self-employed

PTIN

P00543209

Firm's name ▶

PKF O'CONNOR DAVIES LLP

Firm's EIN ▶

27-1728945

Firm's address ▶

665 FIFTH AVENUE

NEW YORK, NY 10022

Phone no

(212) 286-2600

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes

☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form990(2015)

Check if Schedule O contains a response or note to any line in this Part III ☒

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O
















4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

[illegible][illegible]

4d	Other program services (Describe in Schedule O)			
	(Expenses \$	including grants of \$) (Revenue \$)

4e	Total program service expenses	272,910
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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10	No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. 	11a	No
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 	11b	No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII 	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX 	11d Yes	
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e	No
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 	12a Yes	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional 	12b	No
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV	14b	No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21		No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	5	
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.	3	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).		2b	Yes
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a	No
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.		3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a	No
b If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a	No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b	No
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a	No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b	
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a	No
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c	No
d If "Yes," indicate the number of Forms 8282 filed during the year.		7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e	No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f	No
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8	
9a Did the sponsoring organization make any taxable distributions under section 4966?		9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b	
10 Section 501(c)(7) organizations. Enter			
a Initiation fees and capital contributions included on Part VIII, line 12.		10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		10b	
11 Section 501(c)(12) organizations. Enter			
a Gross income from members or shareholders.		11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		13b	
c Enter the amount of reserves on hand.		13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?		14a	No
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		14b	

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O		
b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
a	The governing body?	8a	Yes
b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No	
10a	Did the organization have local chapters, branches, or affiliates?	10a	No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did the organization have a written document retention and destruction policy?	14	Yes
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	15a	Yes
b	Other officers or key employees of the organization	15b	Yes
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	CA , NY , PA , DC
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input checked="" type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)	
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year	
20	State the name, address, and telephone number of the person who possesses the organization's books and records	CHERI R MAZZA ACCOUNTANT 25 CANOE HILL RD NEW CANNAAN, CT 06840 (203) 966-3260

Check if Schedule O contains a response or note to any line in this Part VII ☐

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid
- List all of the organization's **current** key employees, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

[illegible]

Part VII

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	246,560	0	0

2

- 3** Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*
- 4** For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? *If "Yes," complete Schedule J for such individual*
- 5** Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*

Section B. Independent Contractors

1

(A) Name and business address	(B) Description of services	(C) Compensation

2

Part VIII

Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	313,610			
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f		313,610			
Program Service Revenue			Business Code				
	2a						
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		176		176	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross rents	(i) Real	(ii) Personal			
		b	Less rental expenses				
		c	Rental income or (loss)				
		d	Net rental income or (loss)				
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		b	Less cost or other basis and sales expenses				
		c	Gain or (loss)				
		d	Net gain or (loss)				
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
	b	Less direct expenses	b				
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities See Part IV, line 19	a				
	b	Less direct expenses	b				
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances	a				
	b	Less cost of goods sold	b				
	c	Net income or (loss) from sales of inventory					
	Miscellaneous Revenue		Business Code				
	11a						
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d						
12	Total revenue. See Instructions		313,786	0	0	176	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21				
2	Grants and other assistance to domestic individuals See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	246,560	185,528	31,737	29,295
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	6,752	5,081	869	802
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits	5,057	3,793	657	607
10	Payroll taxes	16,836	12,627	2,189	2,020
11	Fees for services (non-employees)				
a	Management				
b	Legal	7,143	7,143		
c	Accounting	15,000		15,000	
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees				
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	25,532	2,420	22,725	387
12	Advertising and promotion				
13	Office expenses	25,240	9,471	2,802	12,967
14	Information technology				
15	Royalties				
16	Occupancy	44,241	33,181	5,751	5,309
17	Travel	7,619	2,906	3,308	1,405
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	6,128	644	5,484	
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance	8,765	7,819	946	
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a	STATE REGISTRATION FEES	1,700	1,275	221	204
b					
c					
d					
e	All other expenses	3,865	1,022	945	1,898
25	Total functional expenses. Add lines 1 through 24e	420,438	272,910	92,634	54,894
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X

Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

☒

					(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing			18,218	1	24,055
	2	Savings and temporary cash investments			201,259	2	78,191
	3	Pledges and grants receivable, net			1,000	3	
	4	Accounts receivable, net			810	4	870
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L					
						5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L					
						6	
	7	Notes and loans receivable, net				7	
	8	Inventories for sale or use				8	
	9	Prepaid expenses and deferred charges			6,886	9	2,316
	10a	Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D	10a				
	b	Less: accumulated depreciation	10b			10c	
	11	Investments—publicly traded securities				11	
	12	Investments—other securities. See Part IV, line 11				12	
	13	Investments—program-related. See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11			8,030	15	8,030
	16	Total assets. Add lines 1 through 15 (must equal line 34)			236,203	16	113,462
Liabilities	17	Accounts payable and accrued expenses			34,418	17	18,329
	18	Grants payable				18	
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D				21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L					
						22	
	23	Secured mortgages and notes payable to unrelated third parties				23	
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D				25	
	26	Total liabilities. Add lines 17 through 25			34,418	26	18,329
Net Assets or Fund Balances		Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets			185,285	27	95,133
	28	Temporarily restricted net assets			16,500	28	0
	29	Permanently restricted net assets				29	
		Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds				30	
	31	Paid-in or capital surplus, or land, building or equipment fund				31	
	32	Retained earnings, endowment, accumulated income, or other funds				32	
	33	Total net assets or fund balances			201,785	33	95,133
	34	Total liabilities and net assets/fund balances			236,203	34	113,462

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	313,786
2	Total expenses (must equal Part IX, column (A), line 25)	2	420,438
3	Revenue less expenses Subtract line 2 from line 1	3	-106,652
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	201,785
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	95,133

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
3b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Additional Data

Software ID:

Software Version:

EIN: 23-2022920

Name: ATLANTIC LEGAL FOUNDATION

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
WILLIAM H SLATTERY PRESIDENT AND DIRECTOR UNTIL 7/31/15	40 00	X		X				62,692	0	0
HAYWARD D FISK CHAIRMAN/ INTERIM PRESIDENT	30 00	X		X				25,000	0	0
DOUGLAS FOSTER VICE CHAIRMAN	1 00	X		X				0	0	0
DAVID E WOOD TREASURER AND DIRECTOR	1 00	X		X				0	0	0
AUGUSTUS I DUPONT SECRETARY AND DIRECTOR	1 00	X		X				0	0	0
NEVIN SANLI DIRECTOR & ASST TREASURER	1 00	X		X				0	0	0
TRACY A BACIGALUPO DIRECTOR	1 00	X						0	0	0
THOMAS E BIRSIC DIRECTOR	1 00	X						0	0	0
MARCY S COHEN DIRECTOR	1 00	X						0	0	0
WILLIAM P COOK DIRECTOR	1 00	X						0	0	0
GEORGE S FRAZZA DIRECTOR	1 00	X						0	0	0
ROBERT L HAIG DIRECTOR	1 00	X						0	0	0
STEPHEN J HARMELIN DIRECTOR	1 00	X						0	0	0
JOE G HOLLINGSWORTH DIRECTOR	1 00	X						0	0	0
FRANK R JIMENEZ DIRECTOR	1 00	X						0	0	0
ROBERT E JUCEAM DIRECTOR	1 00	X						0	0	0
CATHERINE M KILBANE DIRECTOR	1 00	X						0	0	0
EDWIN L LEWIS DIRECTOR	1 00	X						0	0	0
FRANK H MENAKER JR DIRECTOR	1 00	X						0	0	0
NICOLAS MORGAN DIRECTOR	1 00	X						0	0	0
GREGORY J MORROW DIRECTOR	1 00	X						0	0	0
WILLIAM GPRIMPS DIRECTOR	1 00	X						0	0	0
PHILIP R SELLINGER DIRECTOR	1 00	X						0	0	0
JEFFREY S SHERMAN DIRECTOR	1 00	X						0	0	0
JAY B STEPHENS DIRECTOR	1 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
CLIFFORD B STORMS DIRECTOR	1 00	X						0	0	0
CHARLES R WORK DIRECTOR	1 00	X						0	0	0
MARTIN S KAUFMAN SR VP, GEN COUNSEL & ASST	40 00			X				158,868	0	0

SCHEDULE A
(Form 990 or 990EZ)

Department of the
Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization ATLANTIC LEGAL FOUNDATION	Employer identification number 23-2022920
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Part I

Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).**(Attach Schedule E (Form 990 or 990-EZ))
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☒

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9

☐

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See**section 509(a)(2).** (Complete Part III)
- 10

☐

An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g
- a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
- b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
- c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
- d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
- e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
- f

Enter the number of supported organizations _____
- g

Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii)EIN	(iii) Type of organization (described on lines 1- 9 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
1 Gifts, grants, contributions, and membership fees received (Do not include any unusual grants)	658,989	443,015	370,122	561,704	313,610	2,347,440
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	658,989	443,015	370,122	561,704	313,610	2,347,440
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						533,375
6 Public support. Subtract line 5 from line 4						1,814,065

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
7 Amounts from line 4	658,989	443,015	370,122	561,704	313,610	2,347,440
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	526	668	399	256	176	2,025
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
11 Total support. Add lines 7 through 10						2,349,465
12 Gross receipts from related activities, etc (see instructions)					12	39,373
13 First five years.If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						▶

Section C. Computation of Public Support Percentage

14	Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f))	14	77 210 %
15	Public support percentage for 2014 Schedule A, Part II, line 14	15	78 390 %
16a	33 1/3% support test—2015.If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	▶	
b	33 1/3% support test—2014.If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	▶	
17a	10%-facts-and-circumstances test—2015.If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization	▶	
b	10%-facts-and-circumstances test—2014.If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization	▶	
18	Private foundation.If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	▶	

Part IIISupport Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First five years.If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2014 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2014 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2015.If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ▶		
b 33 1/3% support tests—2014.If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization ▶		
20 Private foundation.If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶		

Part IV

Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part II of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).</i>		
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Part IV

Supporting Organizations (continued)

Section B. Type I Supporting Organizations

	Yes	No
<div>1</div> <div>Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i></div>		
<div>2</div> <div>Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i></div>		

Section C. Type II Supporting Organizations

	Yes	No
<div>1</div> <div>Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i></div>		

Section D. All Type III Supporting Organizations

	Yes	No
<div>1</div> <div>Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?</div>		
<div>2</div> <div>Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i></div>		
<div>3</div> <div>By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i></div>		

Section E. Type III Functionally-Integrated Supporting Organizations

<div>1</div> <div>Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)</div> <div><div>a</div><div><input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.</div></div> <div><div>b</div><div><input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.</div></div> <div><div>c</div><div><input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).</div></div>			
<div>2</div> <div>Activities Test. Answer (a) and (b) below.</div>			
<div>a</div> <div>Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i></div>			
<div>b</div> <div>Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i></div>			
<div>3</div> <div>Parent of Supported Organizations. Answer (a) and (b) below.</div>			
<div>a</div> <div>Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i></div>			
<div>b</div> <div>Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i></div>			

Part V

Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1

Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

☐

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI) _____		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount		Current Year	
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions) <input type="checkbox"/>		

Part V

Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1Amounts paid to supported organizations to accomplish exempt purposes	
2Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3Administrative expenses paid to accomplish exempt purposes of supported organizations	
4Amounts paid to acquire exempt-use assets	
5Qualified set-aside amounts (prior IRS approval required)	
6Other distributions (describe in Part VI) See instructions	
7Total annual distributions. Add lines 1 through 6	
8Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9Distributable amount for 2015 from Section C, line 6	
10Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015
1Distributable amount for 2015 from Section C, line 6			
2Underdistributions, if any, for years prior to 2015 (reasonable cause required--see instructions)			
3Excess distributions carryover, if any, to 2015			
dFrom 2013.			
eFrom 2014.			
fTotal of lines 3a through e			
gApplied to underdistributions of prior years			
hApplied to 2015 distributable amount			
iCarryover from 2010 not applied (see instructions)			
jRemainder Subtract lines 3g, 3h, and 3i from 3f			
4Distributions for 2015 from Section D, line 7 \$			
aApplied to underdistributions of prior years			
bApplied to 2015 distributable amount			
cRemainder Subtract lines 4a and 4b from 4			
5Remaining underdistributions for years prior to 2015, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6Remaining underdistributions for 2015 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7Excess distributions carryover to 2016. Add lines 3j and 4c			
8Breakdown of line 7			
cExcess from 2013.			
dFrom 2014.			
eFrom 2015.			

Part VI **Supplemental Information.**

Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference

Explanation

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization
ATLANTIC LEGAL FOUNDATION

Employer identification number
23-2022920

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate value of contributions to (during year)	
3	Aggregate value of grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1

Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2

Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4

Number of states where property subject to conservation easement is located ► _____

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
► _____

7

Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
► \$ _____

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4) (B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i)

Revenue included on Form 990, Part VIII, line 1
► \$ _____

(ii)

Assets included in Form 990, Part X
► \$ _____

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a

Revenue included on Form 990, Part VIII, line 1
► \$ _____

b

Assets included in Form 990, Part X
► \$ _____

Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

(continued)

3

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII and complete the following table

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

☐

Part V

Endowment Funds.

Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a	Beginning of year balance				
b	Contributions				
c	Net investment earnings, gains, and losses				
d	Grants or scholarships				
e	Other expenditures for facilities and programs				
f	Administrative expenses				
g	End of year balance				

2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a

Board designated or quasi-endowment

b

Permanent endowment

c

Temporarily restricted endowment

The percentages on lines 2a, 2b, and 2c should equal 100%

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i)

unrelated organizations

(ii)

related organizations

b

If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

	Yes	No
3a(i)		
3a(ii)		
3b		

4

Describe in Part XIII the intended uses of the organization's endowment funds

Part VI

Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a.See Form 990, Part X, line 10.

Description of property	(a)Cost or other basis (investment)	(b)Cost or other basis (other)	(c)Accumulated depreciation	(d)Book value
1a	Land			
b	Buildings			
c	Leasehold improvements			
d	Equipment			
e	Other			
Total.	Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)			0

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.				
1	Total revenue, gains, and other support per audited financial statements		1	329,161
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b	15,375	
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	15,375
3	Subtract line 2e from line 1		3	313,786
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b		
c	Add lines 4a and 4b		4c	0
5	Total revenue Add lines 3 and 4c.(This must equal Form 990, Part I, line 12)		5	313,786

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.				
1	Total expenses and losses per audited financial statements		1	435,813
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a	15,375	
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	15,375
3	Subtract line 2e from line 1		3	420,438
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b		
c	Add lines 4a and 4b		4c	0
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)		5	420,438

Part XIII Supplemental Information	
Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.	
Return Reference	Explanation
PART X, LINE 2	THE FOUNDATION RECOGNIZES THE EFFECT OF INCOME TAX POSITIONS ONLY IF THOSE POSITIONS ARE MORE LIKELY THAN NOT TO BE SUSTAINED. MANAGEMENT HAS DETERMINED THAT THE FOUNDATION HAD NO UNCERTAIN TAX POSITIONS THAT WOULD REQUIRE FINANCIAL STATEMENT RECOGNITION. THE FOUNDATION IS NO LONGER SUBJECT TO AUDITS BY THE APPLICABLE TAXING JURISDICTIONS FOR PERIODS PRIOR TO 2012.

[illegible]

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

2015

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization ATLANTIC LEGAL FOUNDATION	Employer identification number 23-2022920
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Part I

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items <div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>		
b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III <div><div><input type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Form 990 of other organizations</div><div><input type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div>		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization a Receive a severance payment or change-of-control payment? b Participate in, or receive payment from, a supplemental nonqualified retirement plan? c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III	4a 4b 4c	No No No
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of a The organization? b Any related organization? If "Yes," on line 5a or 5b, describe in Part III	5a 5b	No No
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of a The organization? b Any related organization? If "Yes," on line 6a or 6b, describe in Part III	6a 6b	No No
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	No
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	No
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	

Part II

Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column(B) reported as deferred on prior Form 990
		Base (i) compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 MARTIN S KAUFMAN SR VP, GEN COUNSEL & ASST	(i)	158,868	0	0	0	0	158,868	0
	(ii)	0	0	0	0	0	0	0

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
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SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization ATLANTIC LEGAL FOUNDATION	Employer identification number 23-2022920
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Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>ATLANTIC LEGAL PROVIDES LEGAL REPRESENTATION AND COUNSEL, WITHOUT FEE, TO INDIVIDUALS, INCLUDING SCIENTISTS, EDUCATORS, AND PROMINENT PUBLIC SERVANTS, CORPORATIONS, TRADE ASSOCIATIONS, AND OTHER GROUPS SOME OF THE PRINCIPAL AREAS ON WHICH WE FOCUS ARE CONSTITUTIONAL ISSUES ATLANTIC LEGAL FOUNDATION PARTICIPATES IN IMPORTANT CASES INVOLVING THE EXPANSIVE AND CAPRICIOUS EXERCISE OF GOVERNMENTAL POWER, AS WELL AS THE INTERPLAY BETWEEN U S LAW AND INTERNATIONAL LAW AMONG THE ISSUES WE HAVE ADDRESSED, CHALLENGING STATE AND LOCAL ATTEMPTS TO REGULATE INTERSTATE AND FOREIGN COMMERCE, COMBATING LIMITS ON FREE SPEECH ON COLLEGE CAMPUSES, AND OPPOSING EXPANSIVE ASSERTIONS OF U S COURT JURISDICTION OVER FOREIGN ENTITIES AND TRANSACTIONS THE FOUNDATION CONCENTRATES PRIMARILY ON FOUR AREAS ADVOCATING THE ADMISSIBILITY OF SOUND SCIENCE IN JUDICIAL AND REGULATORY PROCEEDINGS, PARENTAL CHOICE IN EDUCATION, GOOD CORPORATE GOVERNANCE AND ENFORCEMENT OF THE CONSTITUTIONAL GUARANTEE OF EQUAL PROTECTION UNDER LAW BY GOVERNMENT ACTORS SOUND SCIENCE IN LITIGATION AND REGULATION ATLANTIC LEGAL IS THE NATION'S PREEMINENT PUBLIC INTEREST LAW FIRM ADVOCATING FOR THE ADMISSIBILITY OF SOUND MEDICAL AND EXPERT TESTIMONY IN TOXIC TORT, PRODUCT LIABILITY AND OTHER LITIGATION ATLANTIC LEGAL SEEKS TO EDUCATE JUDGES ABOUT THE PRINCIPLES OF SCIENCE APPLICABLE TO SPECIFIC CASES AND FOSTERS THE USE OF SOUND SCIENCE PRINCIPLES IN JUDICIAL AND REGULATORY PROCEEDINGS OUR AMICUS BRIEFS ON BEHALF OF SEVERAL NOBEL LAUREATES AND NUMEROUS OTHER PROMINENT SCIENTISTS WERE CITED AND RELIED ON BY THE MAJORITY IN THE LANDMARK DAUBERT TRILOGY OF U S SUPREME COURT CASES OVER THE LAST TWO DECADES ATLANTIC LEGAL HAS REPRESENTED ALMOST TWO DOZEN NOBEL LAUREATES AND SCORES OF OTHER PROMINENT SCIENTISTS AND SCHOLARS IN THESE CASES IN 2015, AND CONTINUING INTO 2016, THE FOUNDATION WORKED ON A NUMBER OF CASES IN THIS AREA OF PARTICULAR NOTE ARE ISSUES IMPACTING THE MARKET ECONOMY ATLANTIC LEGAL ADVOCATES FOR RESPONSIBLE CORPORATE GOVERNANCE AND ADVOCATES AGAINST INTRUSIVE REGULATION OF BUSINESS THE FOUNDATION WAS AN EARLY PROPONENT OF PRESERVATION OF THE ATTORNEY-CLIENT PRIVILEGE AGAINST COMPULSORY WAIVER OF THAT ESSENTIAL PROTECTION WHERE CORPORATE MISCONDUCT HAS BEEN ASSERTED IT HAS CHALLENGED ABUSE OF CLASS ACTION PROCEDURES AND HAS STRONGLY ADVOCATED FOR THE ENFORCEMENT OF ARBITRATION AGREEMENTS EDUCATIONAL CHOICE FOR MORE THAN TEN YEARS, THE FOUNDATION HAS BEEN AN ENERGETIC SUPPORTER OF SCHOOL CHOICE AND IMPROVEMENT OF PUBLIC EDUCATION, MOST IMPORTANTLY ON BEHALF OF CHARTER SCHOOLS WE CONTINUE TO WELCOME OPPORTUNITIES TO SUPPORT THESE INNOVATIVE, ACCOUNTABLE AND GENERALLY EFFECTIVE PUBLIC SCHOOLS ATLANTIC LEGAL'S WORK IN THIS AREA IS FOCUSED ON SUPPORTING CHARTER SCHOOLS A MAJOR PART OF THIS EFFORT IS PUBLISHING A SERIES OF STATE LAW GUIDES, WRITTEN BY NATIONALLY KNOWN LABOR LAW ATTORNEYS, TO EDUCATE CHARTER SCHOOL LEADERS ABOUT WHAT THEY NEED TO KNOW TO DEAL WITH EFFORTS BY PUBLIC EMPLOYEE UNIONS TO CURB OR BURDEN CHARTER SCHOOLS WITH INTRUSIVE UNION WORK RULES THAT STIFLE INNOVATION THE FOUNDATION ALSO PROVIDES LEGAL COUNSEL TO AND REPRESENTS CHARTER SCHOOLS AND CHARTER SCHOOL ADVOCATES IN COURT AT NO COST POSITION PAPERS AND CONFERENCES ATLANTIC LEGAL ALSO PUBLISHES PAPERS ON LEGAL ISSUES OF PUBLIC CONCERN SOME EXAMPLES ARE INADEQUATE JUDICIAL COMPENSATION AND ITS IMPACT ON THE NEW YORK ECONOMY, THE NEED FOR A RESTRUCTURING OF NEW YORK'S COURT SYSTEM, CORRECTING WEAKNESSES IN LAW SCHOOL CURRICULA, AND THE NEED FOR AND BENEFITS OF PARENTAL CHOICE IN K THROUGH 12 EDUCATION OF NOTE, WE HAVE PUBLISHED A SERIES OF STATE-SPECIFIC GUIDES FOR CHARTER SCHOOL LEADERS LEVELING THE PLAYING FIELD WHAT CHARTER SCHOOL LEADERS CAN DO WHEN A UNION SEEKS TO REPRESENT THE TEACHING STAFF THE FOUNDATION HAS ALSO SPONSORED CONFERENCES ON TOPICS OF IMPORTANCE TO THE BUSINESS AND LEGAL COMMUNITIES, INCLUDING SCIENCE AND PUBLIC POLICY IMPLICATIONS OF THE HEALTH EFFECTS OF ELECTROMAGNETIC FIELDS, THE ATTORNEY-CLIENT PRIVILEGE -- EROSION, ETHICS, PROBLEMS AND SOLUTIONS, CORPORATE LITIGATION -- HOW TO REDUCE CORPORATE LITIGATION COSTS AND STILL WIN YOUR CASE OF SPECIAL INTEREST ARE THE FOUNDATION RECENTLY HAS FILED BRIEFS IN STATE AND FEDERAL COURTS IN CASES COVERING DIVERSE SUBSTANTIVE AND PROCEDURAL ISSUES THE COMPLETE ROSTER OF CASES IS AVAILABLE ON THE FOUNDATION'S WEBSITE, WWW.ATLANTICLEGAL.ORG HERE IS A SAMPLE OF THE MATTERS TO WHICH THE FOUNDATION DEVOTED SUBSTANTIAL RESOURCES AND WHICH INVOLVED ISSUES OF BROAD PUBLIC IMPACT IN 2015</p>

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FORM 990, PART III, LINE 4A	<p>CONSTITUTIONAL AND PROCEDURAL ISSUES JURISDICTIONAL DETERMINATIONS UNDER THE CLEAN WATER ACT U S ARMY CORPS OF ENGINEERS V HAWKES CO , INC , U S SUP CT , NO 15-290 - MERITS - CLEAN WATER ACT - ADMINISTRATIVE PROCEDURE - JUDICIAL REVIEW UNDER THE CLEAN WATER ACT (CWA), THE ARMY CORPS OF ENGINEERS MAY ISSUE A SITE-SPECIFIC JURISDICTIONAL DETERMINATION (JD) DELINEATING "WATERS OF THE UNITED STATES" SUBJECT TO FEDERAL REGULATION OF ALL OR A PORTION OF PRIVATE LAND "JD EFFECTIVELY PROHIBITS THE LAND OWNER FROM USING THE REGULATED PORTION OF HIS LAND WITHOUT A FEDERAL PERMIT ARGUABLY IN CONFLICT WITH THE SUPREME COURT'S DECISION IN SACKETT V EPA, 132 S CT 1367 (2012), THE NINTH AND THE FIFTH CIRCUITS HAVE REFUSED TO REVIEW SUCH DETERMINATIONS UNDER THE ADMINISTRATIVE PROCEDURE ACT (APA), HOLDING THEY CREATE NO LEGAL CONSEQUENCES AND ARE NOT AFINAL AGENCY ACTION" ACCORDING TO THESE CIRCUITS, A LANDOWNER MAY BRING A CHALLENGE TO SUCH A DETERMINATION IN COURT ONLY AFTER MAKING A PROHIBITIVELY COSTLY AND TIME-CONSUMING APPLICATION FOR A PERMIT, WHICH THE CORPS WILL THEN ISSUE, ISSUE WITH CONDITIONS AND LIMITATIONS, OR DENY THE APPLICATION WOULD BE UNNECESSARY, AND OUTSIDE THE AGENCY'S POWER TO ISSUE OR DENY, IF THE JD INCORRECTLY ASSERTS FEDERAL JURISDICTION THE COURT BELOW, THE U S COURT OF APPEALS FOR THE EIGHTH CIRCUIT, HELD THAT A "FINAL" JURISDICTIONAL DETERMINATION IS JUDICIALLY REVIEWABLE THAT DECISION IS IN DIRECT CONFLICT WITH THE FIFTH CIRCUIT'S DECISION IN KENT RECYCLING V U S ARMY CORPS OF ENGINEERS, IN WHICH WE ALSO FILED AN AMICUS BRIEF IN SUPPORT OF THE PETITION FOR CERTIORARI, WHICH WAS DENIED IN BOTH HAWKES AND KENT RECYCLING, THE ARMY CORPS OF ENGINEERS (WHICH SHARES JURISDICTION OVER CWA ENFORCEMENT WITH EPA) MADE A FINAL JURISDICTIONAL DETERMINATION THAT THE SUBJECT SITE IS SUBJECT TO CWA REGULATION AND CANNOT BE DEVELOPED WITHOUT A PERMIT ATLANTIC LEGAL'S AMICUS BRIEF, FILED IN DECEMBER IN SUPPORT OF A PETITION FOR CERTIORARI BEFORE THE SUPREME COURT, WAS ON BEHALF OF A COUPLE WHO BOUGHT PROPERTY IN WESTON, CONNECTICUT SEVERAL YEARS AGO OUR BRIEF HIGHLIGHTS AND "PUTS A HUMAN FACE ON" THE BARRIERS AND FRUSTRATIONS FACED BY LANDOWNERS WHOSE PROPERTY IS DEEMED TO INCLUDE "JURISDICTIONAL WETLANDS" BY EITHER THE ARMY CORPS OF ENGINEERS OR THE EPA THIS COUPLE PAID SLIGHTLY OVER \$210,000 FOR 14 ACRES OF UNDEVELOPED LAND IN A SUBURBAN COMMUNITY, INTENDING TO BUILD A \$300,000 HOUSE ON IT THEIR EXPERIENCE IS CONSISTENT WITH THE SUPREME COURT'S ACKNOWLEDGMENT A DECADE AGO THAT OBTAINING A PERMIT IS ONEROUS, IN RAPANOS V UNITED STATES, 547 U S 715 (2006), IN WHICH ATLANTIC LEGAL ALSO FILED AN AMICUS BRIEF, THE SUPREME COURT NOTED THAT THE "AVERAGE APPLICANT FOR AN INDIVIDUAL PERMIT SPENDS 788 DAYS AND \$271,596 IN COMPLETING THE PROCESS " OUR AMICUS CLIENTS SPENT APPROXIMATELY FOUR YEARS AND \$200,000 TO OBTAIN LOCAL BUILDING DEPARTMENT AND CONSERVATION COMMISSION APPROVALS THEN, WHEN THEY STARTED REPAIRING A PRE-EXISTING GRAVEL DRIVEWAY LEADING FROM THE PUBLIC STREET TO THE SITE OF THEIR HOUSE, THEY RECEIVED A "CEASE AND DESIST" LETTER FROM THE ARMY CORPS OF ENGINEERS, ASSERTING PROBABLE CLEAN WATER ACT JURISDICTION AND THREATENING FINES OF \$37,500 PER DAY AND POSSIBLE IMPRISONMENT IF THEY DID NOT IMMEDIATELY STOP WORK FOUR YEARS LATER, AFTER THEY EXHAUSTED ALL ADMINISTRATIVE APPEALS, THE CORPS OF ENGINEERS' REGIONAL COMMANDING OFFICER AFFIRMED THE DISTRICT ENGINEER'S "JURISDICTIONAL DETERMINATION' THAT THE PROPERTY CONTAINS OR IS CONNECTED TO "WATERS OF THE UNITED STATES AND IS THEREFORE SUBJECT TO FEDERAL JURISDICTION THERE ARE NO MORE ADMINISTRATIVE APPEALS AVAILABLE THE GOVERNMENT ARGUED THAT THE JD, BY ITSELF, IMPOSES NO AFFIRMATIVE LEGAL OBLIGATION ON THE LANDOWNER, AND THAT A PROPERTY OWNER MUST APPLY FOR A PERMIT, AND ONLY IF THE PERMIT IS DENIED OR CONTAINS UNACCEPTABLE CONDITIONS CAN THE PROPERTY OWNER THEN SEEK JUDICIAL REVIEW THE FOUNDATION ARGUES THAT, AS WITH THE COMPLIANCE ORDER IN SACKETT, THE JD IN THIS CASE HAS IMMEDIATE AND DIRECT LEGAL CONSEQUENCES IT IS, IN FACT, AN ADJUDICATIVE DECISION THAT APPLIES THE LAW TO THE SPECIFIC PROPERTY AND IS LEGALLY BINDING ON THE AGENCY AND THE LANDOWNER, THEREBY FIXING A LEGAL RELATIONSHIP, THE SINE QUA NON OF "FINAL AGENCY ACTION, AND THUS IS APPEALABLE TO AN ARTICLE III COURT THIS CASE WAS ARGUED ON MARCH 30, 2016, AND A DECISION IS EXPECTED BEFORE THE END OF THIS TERM</p>

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FORM 990, PART III, LINE 4A	<p>FIRST AMENDMENT, COMPELLED SPEECH AND LABOR UNION AGENCY FEES FRIEDRICHS V CALIFORNIA TEACHERS ASSOCIATION, US SUPREME COURT, NO 14-915 - MERITS WE FILED AN AMICUS BRIEF ON THE MERITS OF THIS CHALLENGE TO THE MANDATORY PAYMENT OF "AGENCY FEES" TO THE CALIFORNIA PUBLIC SCHOOL TEACHERS UNION BY TEACHERS WHO HAVE CHOSEN NOT TO JOIN THE TEACHERS UNION CALIFORNIA LAW REQUIRES EVERY TEACHER WORKING IN MOST OF ITS PUBLIC SCHOOLS TO FINANCIALLY CONTRIBUTE TO THE LOCAL TEACHERS UNION AND TO ITS STATE AND NATIONAL AFFILIATES IN ORDER TO SUBSIDIZE EXPENSES THE UNION CLAIMS ARE GERMANE TO COLLECTIVE BARGAINING, FOR TEACHERS WHO CHOSE NOT TO JOIN THE UNION, THESE PAYMENTS ARE CALLED "AGENCY FEES" AGENCY FEES IN THEORY PAY FOR THE UNION'S EFFORTS, THROUGH COLLECTIVE BARGAINING, TO IMPROVE TEACHERS' WAGES AND FRINGE BENEFITS, AND PREVENT NON-UNION MEMBERS FROM FREE RIDING," THAT IS BENEFITTING FROM THE UNION'S COLLECTIVE BARGAINING EFFORTS WITHOUT PAYING UNION DUES PETITIONERS ARE PUBLIC SCHOOL TEACHERS WHO HAVE RESIGNED THEIR UNION MEMBERSHIP AND OBJECT TO PAYING THE AGENCY FEE THEY CLAIM THAT REQUIRING THEM TO MAKE ANY FINANCIAL CONTRIBUTIONS IN SUPPORT OF ANY UNION AND AFFIRMATIVELY OPT OUT" OF CONTRIBUTING TO THE NON CHARGEABLE UNION EXPENDITURES VIOLATES THEIR FREE SPEECH AND ASSOCIATION RIGHTS UNDER THE FIRST AND FOURTEENTH AMENDMENTS IN ABOOD V DETROIT BD OF EDUC , 431 U S 209 (1977), THE SUPREME COURT UPHELD A SCHEME COMPELLING EMPLOYEES TO PAY AGENCY FEES AND REJECTED THE IDEA THAT UNIONS COULD USE THE FUNDS FROM NON UNION MEMBERS FOR POLITICAL OR IDEOLOGICAL CAUSES ONLY IF THE NON UNION MEMBERS AFFIRMATIVELY CONSENTED TO PAY IN AND AFTER ABOOD, THE SUPREME COURT RECOGNIZED IN A NUMBER OF CASES THAT PAYMENT OF COMPULSORY UNION DUES OR AGENCY FEES IMPLICATES A CORE FIRST AMENDMENT RIGHT NOT TO BE COMPELLED TO SUPPORT OTHERS' SPEECH, AND INCREASED THE PROCEDURAL SAFEGUARDS FOR OBJECTING TEACHERS, WHILE REITERATING THE UNIONS AND THE PUBLIC'S INTEREST IN PREVENTING FREE RIDING " THE SUPREME COURT CALLED ABOOD INTO QUESTION IN HARRIS V QUINN, 134 S CT 2618 (2014) THE COURT NOTED THAT ABOOD RELIED ON TWO PREVIOUS CASES, RAILWAY EMPLOYEES' V HANSON, 351 U S 225 (1956) AND MACHINISTS V STREET, 367 U S 740 (1961), BOTH OF WHICH AROSE IN THE CONTEXT OF PRIVATE SECTOR UNIONS RATHER THAN PUBLIC SECTOR UNIONS THE COURT IN HARRIS NOTED THAT "WHETHER A PUBLIC EMPLOYER ACCEDES TO A UNION'S DEMANDS [] WILL DEPEND UPON A BLEND OF POLITICAL INGREDIENTS, THEREBY GIVING PUBLIC EMPLOYEES MORE INFLUENCE IN THE DECISION MAKING PROCESS THAN IS POSSESSED BY EMPLOYEES SIMILARLY ORGANIZED IN THE PRIVATE SECTOR BUT DESPITE THESE ACKNOWLEDGED DIFFERENCES BETWEEN PRIVATE- AND PUBLIC-SECTOR BARGAINING, THE COURT [IN ABOOD] TREATED HANSON AND STREET AS ESSENTIALLY CONTROLLING THE OPT-OUT SYSTEM HAS BEEN PRESUMED CONSTITUTIONAL SINCE MACHINISTS V STREET, IN WHICH THE COURT OPINED, "DISSENT IS NOT TO BE PRESUMED, IT MUST AFFIRMATIVELY BE MADE KNOWN TO THE UNION BY THE DISSENTING EMPLOYEE," 367 U S AT 754 THE COURT, IN KNOX V SERV EMPLOYEES INT'L UNION, LOCAL 1000, 132 S CT 2277 (2012), HOWEVER, EXPRESSED CONCERN THAT THIS DICTA HAS BEEN USED TO JUSTIFY A POSSIBLE INFRINGEMENT OF CONSTITUTIONAL RIGHTS WITHOUT PROPER ANALYSIS EVEN IF THE AGENCY FEE ITSELF IS FOUND TO SATISFY STRICT SCRUTINY , THE OPT-OUT SYSTEM IS NOT THE LEAST RESTRICTIVE MEANS OF ACHIEVING ITS GOALS THE COURT IN KNOX STRONGLY SUGGESTED THAT AN OPT-IN SYSTEM WHERE EMPLOYEES ARE CHARGED THE BARE MINIMUM SERVICE FEE AND THEN GIVEN THE OPPORTUNITY TO OPT INTO PAYING ANY AMOUNT BEYOND THAT WOULD BE A BETTER METHOD THAN THE CURRENT OPT-OUT SYSTEM IN WHICH EMPLOYEES MUST SUBMIT OBJECTIONS TO CERTAIN CHARGES ANNUALLY WE ARGUED THAT PUBLIC EMPLOYEE UNION COLLECTIVE BARGAINING IS INCREASINGLY INTERTWINED WITH POLITICS AND THE ACT OF BARGAINING BY PUBLIC EMPLOYEE UNIONS IS ITSELF POLITICAL DEBATE ABOUT THE STATE PUBLIC EDUCATION SYSTEM IS A MATTER OF SOCIAL AND POLITICAL IMPORT THAT DESERVES THE SAME KIND OF PROTECTION AS ANY OTHER POLITICAL SPEECH ABOOD ACKNOWLEDGED THAT UNIONS INFLUENCE GOVERNMENT POLICY MAKING IN A WAY THAT MAKES THEM POLITICAL THE TEACHERS UNION, FOR EXAMPLE, BARGAINS OVER PENSION, TENURE/SENIORITY , CLASS-SIZE, CURRICULUM, AND OTHER ISSUES THAT DIRECTLY OR INDIRECTLY EFFECT EDUCATION POLICY AND PERFORMANCE THESE ARE ALL IMPORTANT ISSUES TO THE PUBLIC AT LARGE AS WELL AS TEACHERS AND EDUCATION ADMINISTRATORS AND THE DECISIONS MADE AT THE BARGAINING TABLE WILL ULTIMATELY HAVE A HUGE EFFECT ON THE CHILDREN AND THE PUBLIC FURTHER, COLLECTIVE BARGAINING, LOBBYING, AND POLITICAL ADVOCACY ARE SO RELATED TO ONE ANOTHER THAT IT IS DIFFICULT TO DRAW THE LINE DETERMINING WHERE COLLECTIVE BARGAINING EXPENSES END AND POLITICAL ADVOCACY EXPENSES BEGIN AS THE COURT IN HARRIS V QUINN, 134 S CT 2618 (2014) NOTED, ABOOD FAILED TO APPRECIATE THE CONCEPTUAL DIFFICULTY OF DISTINGUISHING IN PUBLIC-SECTOR CASES BETWEEN UNION EXPENDITURES THAT ARE MADE FOR COLLECTIVE-BARGAINING PURPOSES AND THOSE THAT ARE MADE TO ACHIEVE POLITICAL ENDS IN FRIEDRICHS AND OTHER PUBLIC EMPLOYEE UNION CASES, THE EMPLOYER IS THE GOVERNMENT, AND THEREFORE THE DISTINCTION BETWEEN COLLECTIVE BARGAINING DIRECTED AT THE EMPLOYER, AND POLITICAL ADVOCACY , WHICH IS DIRECTED AT THE GOVERNMENT, IS TENUOUS AT BEST THE COURT SPLIT 4-4 ON THIS CASE, LEAVING THE NINTH CIRCUIT'S DECISION IN EFFECT</p>

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FORM 990, PART III, LINE 4A	<p>CLASS ACTIONS ATLANTIC LEGAL MAINTAINED ITS ACTIVE INTEREST IN TRYING TO LIMIT ABUSIVE AND MASSIVE CLASS ACTION LAWSUITS AND MERE CERTIFICATION OF A CLASS CAN CREATE "BET THE COMPANY" SITUATIONS AND COERCE SETTLEMENT OF CASES WITH LITTLE MERIT SUCH SETTLEMENTS OFTEN BENEFIT THE CLASS ACTION PLAINTIFFS' LAWYERS, BUT NOT MEMBERS OF THE CLASS WE FILED AMICUS BRIEFS IN SEVERAL CLASS CERTIFICATION CASES BEFORE THE SUPREME COURT DOW CHEMICAL COMPANY V INDUSTRIAL POLY MERS, INC , ET AL (URETHANE ANTITRUST LITIGATION) - U.S SUPREME COURT, NO 14 1091 - PETITION STAGE - CLASS CERTIFICATION - PROOF OF ACTUAL INJURY IN THE DOW CHEMICAL CO V INDUSTRIAL POLY MERS, INC , NO 14 1091 IN DOW, THE TENTH CIRCUIT AFFIRMED A TREBLE DAMAGES JUDGMENT EXCEEDING \$1 BILLION IN A NATIONWIDE CLASS ACTION ON BEHALF OF APPROXIMATELY 2400 INDUSTRIAL PURCHASERS OF POLYURETHANE PRODUCTS THE TENTH CIRCUIT RECOGNIZED THAT, BECAUSE OF THE NATURE OF THE POLYURETHANE MARKET, INDUSTRIAL PURCHASERS COULD PLAY MANUFACTURERS OFF AGAINST EACH OTHER AND THAT, AS A RESULT, EVEN DURING THE ALLEGED CONSPIRACY PERIOD, BUYERS "SOMETIMES AVOIDED PRICE HIKES BY NEGOTIATING WITH THE SUPPLIER AND A SUCCESSFULLY AVOIDED DAMAGES " THAT SHOULD HAVE RESULTED IN DENIAL OF CLASS CERTIFICATION IN THIS CASE. NEVERTHELESS, THE TENTH CIRCUIT AFFIRMED CLASS CERTIFICATION AND JUDGMENT ON THE GROUND THAT CLASS WIDE "IMPACT" COULD BE RESOLVED ON THE BASIS OF EITHER AN "INFERENCE" THAT "PRICE FIXING" ALWAYS CAUSES HARM OR, ALTERNATIVELY, THAT A CONSPIRACY TO RAISE THE "BASELINE PRICES" FROM WHICH NEGOTIATIONS BEGIN ALWAYS CAUSES HARM THE CENTRAL FLAW IN THE TENTH CIRCUIT'S ANALYSIS WAS THE COURT'S USE OF "INFERENCES, OR PRESUMPTIONS, OF CLASS WIDE INJURY , TO JUSTIFY CERTIFICATION OF A CLASS IN AN ANTITRUST SUIT INVOLVING ALLEGATIONS OF PRICE FIXING WAL MART STORES, INC V DUKES, 131 S CT 2541 (2011) REQUIRES THAT CLASS PLAINTIFFS DEMONSTRATE THAT CLASS WIDE INJURY CAN BE RESOLVED THROUGH COMMON EVIDENCE IN "ONE STROKE " THIS, TOO, SHOULD HAVE PRECLUDED CLASS CERTIFICATION IN THIS CASE, BECAUSE THERE WAS AMPLE EVIDENCE THAT THE ALLEGED PRICE FIXING CONSPIRACY DID NOT INJURE ALL CLASS MEMBERS THE SUPREME COURT HAS EMPHASIZED RECENTLY THAT ONLY IN "EXTRAORDINARY" INSTANCES IS ANTITRUST CLASS ACTION WARRANTED AMERICAN EXPRESS CO V ITALIAN COLORS RESTAURANT, 133 S CT 2304 AND OTHER CIRCUITS HAVE HELD THAT CLASS WIDE IMPACT CANNOT BE PRESUMED FROM THE EXISTENCE OF A PRICE FIXING CONSPIRACY AND PLAINTIFFS MUST BE ABLE TO SHOW WITH COMMON EVIDENCE THAT ALL CLASS MEMBERS SUFFERED SOME INJURY THE COURT RECOGNIZED DECADES AGO (AND HAS REEMPHASIZED RECENTLY) "CERTIFICATION OF A LARGE CLASS MAY SO INCREASE THE DEFENDANT'S POTENTIAL LIABILITY AND LITIGATION COSTS THAT HE MAY FIND IT ECONOMICALLY PRUDENT TO SETTLE AND ABANDON A MERITORIOUS DEFENSE " COOPERS & LYBRAND V LIVESAY, 437 U S 463, 476 (1978) MULLINS V DIRECT DIGITAL - U.S SUPREME COURT, NO 15-549 - PETITION STAGE - CLASS ACTIONS - ASCERTAINABILITY WE FILED AN AMICUS BRIEF IN SUPPORT OF DIRECT DIGITAL'S PETITION FOR CERTIORARI IN DIRECT DIGITAL, LLC V MULLINS, A CONSUMER CLASS ACTION CERTIFICATION CASE DIRECT DIGITAL IS AN ONLINE MARKETER OF DIETARY SUPPLEMENTS THE SEVENTH CIRCUIT AFFIRMED A CLASS CERTIFICATION OVER DIRECT DIGITAL'S OBJECTION THE QUESTION PRESENTED WAS WHETHER A COURT CAN CERTIFY A CLASS UNDER FEDERAL RULE OF CIVIL PROCEDURE 23(B)(3) A WHERE THE PLAINTIFF FAILS TO MAKE ANY SHOWING OF A RELIABLE AND ADMINISTRATIVELY FEASIBLE MEANS FOR ASCERTAINING CLASS MEMBERSHIP;" THE SO-CALLED "ASCERTAINABILITY" STANDARD, UNDER RULE 23(B) THIS IS AN ISSUE THAT HAS DIVIDED COURTS AND COMMENTATORS OVER THE PAST FEW YEARS, AND IS IMPORTANT TO TARGETS OF CONSUMER CLASS ACTIONS TO HAVE A PROPOSED CLASS CERTIFIED UNDER RULE 23, A PLAINTIFF MUST DEMONSTRATE THAT THE CLASS IS "ASCERTAINABLE " MANY COURTS HAVE REQUIRED, FOR PURPOSES OF THIS ASCERTAINABILITY SHOWING, NOT ONLY THAT THE CLASS BE DEFINED BY OBJECTIVE CRITERIA, BUT ALSO THAT THERE IS A ARELIABLE AND ADMINISTRATIVELY FEASIBLE' WAY TO IDENTIFY ALL THOSE WHO FALL WITHIN THE CLASS DEFINITION THE RULE IS PARTICULARLY IMPORTANT IN CONSUMER CLASS ACTIONS, WHERE PURPORTED CLASS MEMBERS WILL NOT HAVE ANY RECORD THAT THEY ACTUALLY PURCHASED THE PRODUCT, AND FALSE OR INACCURATE CLAIMS ARE FREQUENTLY FILED AND PAID IN THE DIRECTDIGITAL CASE, THE SEVENTH CIRCUIT REJECTED ANY REQUIREMENT THAT A PLAINTIFF SHOW THAT A CLASS CAN BE FEASIBLY AND RELIABLY IDENTIFIED IN ESSENCE, THE RULINGS MEAN THAT IN CONSUMER CLASS ACTIONS, CLASS MEMBERSHIP CAN BE ESTABLISHED THROUGH NOTHING MORE THAN UNSUPPORTED, SELF IDENTIFYING AFFIDAVITS IN ORDER TO OBTAIN CERTIFICATION OF A CLASS, THE PLAINTIFF NEED NOT DEMONSTRATE THAT THERE IS A RELIABLE WAY OF VERIFYING CLASS MEMBERSHIP IN ALL LIKELIHOOD, THIS MEANS THAT THE VALIDITY OF CLASS MEMBERSHIP WILL NEVER BE TESTED, SINCE THE PRESSURE TO SETTLE HUGE CONSUMER CLASS ACTIONS BECOMES ALMOST INSURMOUNTABLE ONCE A CLASS IS CERTIFIED WE ARGUED THAT THIS APPROACH DOES NOT COMPORT WITH DEFENDANTS' DUE PROCESS RIGHTS AND THAT IT CONFLICTS WITH THE SUPREME COURT'S RECENT TEACHINGS ON CLASS CERTIFICATION TYSON FOODS V BOUAPHAKEO - U.S SUPREME COURT, NO 14 1146 - MERITS - CLASS ACTION - PROOF OF ACTUAL INJURY PLAINTIFFS' CLAIMED THAT CURRENT AND FORMER WORKERS AT THE TYSON PROCESSING FACTORY IN IOWA ARE OWED WAGES FOR THE TIME IT TAKES TO PUT ON AND TAKE OFF THEIR PROTECTIVE GEAR BASED ON THE AVERAGE DRESSING TIME OF A SAMPLE OF WORKERS, THE LAWYERS DETERMINED HOW MUCH IN OVERTIME WAGES ALL OF THE CLASS MEMBERS ARE OWED FOR "DONNING AND "DOFFING" WORK CLOTHING AND GEAR PLAINTIFFS IGNORE THE SUBSTANTIAL VARIATION IN TIME REQUIRED FOR DONNING AND DOFFING OF DIFFERENT TYPES OF GEAR FOR THE OVER 400 DIFFERENT JOBS AT THE PLANT FEDERAL RULE OF CIVIL PROCEDURE 23 REQUIRES THAT ALL MEMBERS OF A CLASS MUST SHARE A COMMON ISSUE OF FACT AND THAT COMMON QUESTIONS OF LAW PREDOMINATE A STATISTICAL AVERAGE OF TIME IT TAKES TO DRESS AND UNDRESS, AS IN THIS CASE, LUMPS TOGETHER THOSE THAT MIGHT BE INJURED BY BEING UNDERPAID WITH THOSE WHO DID NOT SUFFER ANY INJURY AT ALL SOME FACTORY WORKERS ARE NOT OWED ANY OVERTIME PAYMENT, WHILE OTHERS PERHAPS TOOK MUCH LONGER TO DON AND DOFF, AND ARE ENTITLED TO MORE OVERTIME PAY IN WAL MART V DUKES, THE COURT DECERTIFIED A CLASS BASED ON A SAMPLE OF LIABILITY, HOLDING THAT THE CLASS MUST "RESOLVE AN ISSUE THAT IS CENTRAL TO THE VALIDITY OF EACH ONE OF THE CLAIMS IN ONE STROKE " UNDER THE DUKES DOCTRINE, THE CLAIMS AGAINST TYSON FOODS SHOULD ALSO BE HANDLED ON AN INDIVIDUAL BASIS BECAUSE OF THEIR WIDE VARIATION WE ARGUED THAT BASING CLAIMS ON A SAMPLE OF EMPLOYEES AND APPLYING THAT AVERAGE TO A DISSIMILAR GROUP OF OVER 3,300 INDIVIDUALS IS FLAWED WE ALSO SHOWED HOW THE USE OF CROSS-JOB FUNCTION AVERAGES DISGUISED VERY SIGNIFICANT DIFFERENCES WITHIN JOB CLASSIFICATIONS AND BETWEEN JOB CLASSIFICATIONS</p>

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>FEDERAL PREEMPTION AND ENFORCEMENT OF ARBITRATION AGREEMENTS AGREEMENTS TO ARBITRATE DISPUTES ARE AN IMPORTANT ALTERNATIVE TO TIME- AND RESOURCE-INTENSIVE LITIGATION. ARBITRATION CLAUSES ARE COMMON IN MANY TYPES OF AGREEMENTS AND PART OF THE FABRIC OF COMMERCE, RANGING FROM CONSUMER CONTRACTS, TO EMPLOYMENT AGREEMENTS, TO STOCK BROKERAGE ACCOUNT AGREEMENTS. WITHOUT THEM, COMPANIES WOULD SPEND FAR MORE THAN THEY ALREADY DO ON DISPUTE RESOLUTION, AND THE COURT SYSTEM WOULD BE BOGGED DOWN WITH MYRIAD CASES. CONGRESS RECOGNIZED THE BENEFITS TO COMMERCE OF EXPEDITIOUS AND COMPARATIVELY INEXPENSIVE ALTERNATIVE DISPUTE RESOLUTION IN ENACTING THE FEDERAL ARBITRATION ACT. BUT NUMEROUS STATE COURTS, SEEING ARBITRATION AS BENEFITTING BUSINESS AND HARMING EMPLOYEES AND CONSUMERS, HAVE SOUGHT TO CIRCUMVENT THE PLAIN LANGUAGE OF THE FEDERAL ARBITRATION LAW. DICKEY’S BARBECUE RESTAURANTS, INC., ET AL V. CHORLEY ENTERPRISES, INC., ET AL - U.S. SUPREME COURT, NO. 15-719 - ARBITRATION - FEDERAL PREEMPTION. IN THIS CASE, THE FOURTH CIRCUIT HELD THAT THE FEDERAL ARBITRATION ACT DID NOT PREEMPT A STATE-MANDATED "MARYLAND CLAUSE" IN A FRANCHISE AGREEMENT THAT NEGATED AN AGREEMENT’S MANDATORY ARBITRATION PROVISION REQUIRING ARBITRATION OF ALL CLAIMS ARISING UNDER MARYLAND’S STATE FRANCHISE LAW, EVEN THOUGH THE MARYLAND CLAUSE WAS IMPOSED BY MARYLAND REGULATORS AS A CONDITION TO APPROVAL OF THE FRANCHISER’S FRANCHISE DISCLOSURE DOCUMENT, FRANCHISE AGREEMENT, AND THUS THE FRANCHISER’S ABILITY TO DO BUSINESS IN MARYLAND. THE FOURTH CIRCUIT HELD THAT EVEN THOUGH MARYLAND FRANCHISE REGULATORS IMPERMISSIBLY REQUIRED INCLUSION OF THE "MARYLAND CLAUSE" THAT NEGATED ARBITRATION OF FRANCHISE LAW CLAIMS, THE INCLUSION OF THE CLAUSE WAS "VOLUNTARY" BECAUSE "DICKEY’S WAS NOT FORCED TO DO ANYTHING. IT HAD SEVERAL OPTIONS. IT COULD HAVE SIMPLY DECLINED TO DO BUSINESS IN MARYLAND. OR IT COULD HAVE FILED A DECLARATORY ACTION CHALLENGING THE MARYLAND COMMISSIONER OF SECURITIES’ POSITION BEFORE INCLUDING THE MARYLAND CLAUSE IN ITS AGREEMENTS." THE FOURTH CIRCUIT’S DECISION CREATES AN EXPANSIVE EXCEPTION TO PREEMPTION THAT NOT ONLY AFFECTS ARBITRATION CLAUSES AND THE FAA, BUT EMPOWERS STATE REGULATORS TO UNDERMINE AND CIRCUMVENT OTHER FEDERAL LAWS THAT PREEMPT STATE LAW REQUIREMENTS, AND PERMITS STATES TO USE A "BACK DOOR" TO IMPOSE OTHERWISE PREEMPTED CONDITIONS IN CONTRACTS. WE ARGUED THAT AN OTHERWISE PREEMPTED STATE LAW, RULE OR REGULATION THAT IS REQUIRED BY A STATE REGULATOR TO BE INCLUDED IN A CONTRACT AS A CONDITION AND PREREQUISITE FOR DOING BUSINESS IN THE STATE, IS NOT "VOLUNTARY AND IS PREEMPTED BY THE FEDERAL ARBITRATION ACT, WHOSE CLEAR LEGISLATIVE PURPOSE WAS TO PROMOTE ARBITRATION AS A SPEEDY AND EFFICIENT MEANS OF RESOLVING COMMERCIAL DISPUTES. DIRECTV, INC. V. IMBURGIA - U.S. SUPREME COURT, NO. 14-462 - MERITS - PREEMPTION - STATE COURT REFUSAL TO ENFORCE ARBITRATION AGREEMENT FOR A PUBLIC POLICY" REASONS. PETITIONER, A PROVIDER OF FOR-PAY TELEVISION PROGRAMMING, AND RESPONDENT, A CONSUMER, ENTERED INTO A STANDARD FORM CONTRACT THAT REQUIRED ARBITRATION OF DISPUTES, UNLESS THE "LAW OF [THE CUSTOMER’S] STATE" MAKES THE ARBITRATION CLAUSE UNENFORCEABLE. CALIFORNIA STATE LAW, PRIOR TO U.S. SUPREME COURT’S DECISION IN AT&T MOBILITY V. CONCEPCION (2011), HAD DISFAVORED ARBITRATION. THE CALIFORNIA COURT HELD THAT THE REFERENCE IN THE CONTRACT TO "LAW OF YOUR STATE" ALLOWED THE COURT TO HOLD THE ARBITRATION CLAUSE UNENFORCEABLE, BECAUSE CALIFORNIA STATE LAW WOULD HAVE SO HELD. ATLANTIC LEGAL FOUNDATION FILED AN AMICUS BRIEF URGING THE SUPREME COURT TO REAFFIRM THE PRIMACY OF FEDERAL ARBITRATION LAW OVER INCONSISTENT STATE LAWS THAT SEEK TO LIMIT THE AVAILABILITY OF EFFICIENT PRIVATE ARBITRATION. ALF ARGUED THAT THE CALIFORNIA APPEALS COURT ERRED IN REFUSING TO HONOR THE PARTIES’ AGREEMENT TO INDIVIDUALLY ARBITRATE THEIR DISPUTE. THE STATE COURT TRANSFORMED AN AGREEMENT THAT FORBIDS CLASS ARBITRATION INTO AN AGREEMENT THAT REQUIRES CLASS ARBITRATION IN ORDER TO BE ENFORCEABLE. THE DECISION CAN ONLY BE DESCRIBED AS A BRAZEN ATTEMPT TO DEFY CONCEPCION BY RESURRECTING THE PREEMPTED DISCOVER BANK RULE. THE DECISION OF THE CALIFORNIA COURT NOT ONLY CREATES A CLEAR CONFLICT BETWEEN STATE AND FEDERAL COURTS ON A MATTER OF FEDERAL LAW, BUT ALSO EXHIBITS THE HOSTILITY TO ARBITRATION THAT LED TO THE ENACTMENT OF THE FAA IN THE FIRST PLACE AND HAS BEEN REMARKED UPON BY THE SUPREME COURT IN NUMEROUS CASES. WE ARGUED IN OUR AMICUS BRIEF THAT THE CALIFORNIA COURT’S CONSTRUCTION OF THE PHRASE "THE LAW OF YOUR STATE" TO MEAN "THE (NONFEDERAL) LAW OF YOUR STATE," WITHOUT CONSIDERING THE PREEMPTIVE EFFECT OF FEDERAL LAW, FUNDAMENTALLY MISCONSTRUED THE SCOPE OF FEDERAL PREEMPTION. UNDER THE U.S. CONSTITUTION, "STATE LAW" MUST INCORPORATE THE PREEMPTIVE EFFECT OF FEDERAL LAW, AND PREEMPTED STATE LAW IS A LEGAL NULLITY. THE SUPREME COURT REVERSED THE CALIFORNIA COURT OF APPEALS AND HELD THAT A COURT INTERPRETING A CONTRACTUAL ARBITRATION PROVISION IN A WAY THAT NEGATES THE ARBITRATION CLAUSE IS PREEMPTED BY THE FEDERAL ARBITRATION ACT (FAA). BY A 6-3 VOTE (JUSTICE BREYER, IN AN OPINION JOINED BY ROBERTS, SCALIA, KENNEDY, ALITO, AND KAGAN), THE U.S. SUPREME COURT OVERTURNED AN ANTI-ARBITRATION DECISION FROM THE CALIFORNIA COURT OF APPEAL THAT HAD RELIED ON A CLASS-ARBITRATION WAIVER CONTAINED IN A STANDARD CUSTOMER AGREEMENT AS A BASIS TO DISREGARD THE PARTIES’ ENTIRE ARBITRATION AGREEMENT. CONCLUDING THAT THE STATE COURT’S CONVOLUTED CONTRACT INTERPRETATION DID NOT PLACE ARBITRATION AGREEMENTS "ON EQUAL FOOTING WITH OTHER CONTRACTS," THE SUPREME COURT HELD THAT THE FEDERAL ARBITRATION ACT PREEMPTS THE STATE COURT’S CONSTRUCTION OF THE PARTIES’ ARBITRAL AGREEMENT. THE SUPREME COURT HAS ONCE AGAIN REITERATED ITS REFUSAL TO ACCEPT STATE-COURT HOSTILITY TO ARBITRATION. CALIFORNIA COURTS HAVE BEEN ESPECIALLY RECALCITRANT IN RECOGNIZING THE PREEMPTIVE EFFECT OF THE FEDERAL ARBITRATION ACT, BUT PERHAPS THEY WILL FINALLY ABANDON THEIR HOSTILITY TO ARBITRATION. HOPEFULLY, AS A RESULT OF THIS DECISION, ARBITRATION WILL CONTINUE TO BE AN ATTRACTIVE AND EFFECTIVE ALTERNATIVE TO PROTRACTED AND COSTLY LITIGATION. THE SUPREME COURT DECISION REINFORCES THE REQUIREMENT THAT LOWER COURTS ENFORCE ARBITRATION AGREEMENTS ACCORDING TO THEIR TERMS. MHN GOVERNMENT SERVICES V. ZABAROWSKI - U.S. SUPREME COURT, NO. 14-1458 - MERITS - ARBITRATION - EMPLOYMENT CONTRACTS - APPLICATION OF DIFFERENT STANDARDS TO ARBITRATION AGREEMENTS. ATLANTIC LEGAL FOUNDATION (JOINED BY THE INTERNATIONAL ASSOCIATION OF DEFENSE COUNSEL) FILED AN AMICUS BRIEF IN THE U.S. SUPREME COURT ON THE MERITS IN AN APPEAL FROM A NINTH CIRCUIT AFFIRMANCE OF A DISTRICT COURT DECISION REFUSING TO ENFORCE AN ARBITRATION AGREEMENT BECAUSE IT FOUND THAT SEVERAL PROVISIONS ARE "AGAINST PUBLIC POLICY" AND REFUSED TO SEVER THE OFFENDING CLAUSES. THE FEDERAL ARBITRATION ACT (FAA) PROVIDES THAT AN ARBITRATION AGREEMENT SHALL BE ENFORCED "SAVE UPON SUCH GROUNDS AS EXIST AT LAW OR IN EQUITY FOR THE REVOCATION OF ANY CONTRACT." CALIFORNIA LAW APPLIES ONE RULE OF CONTRACT SEVERABILITY TO CONTRACTS IN GENERAL, AND A DIFFERENT RULE OF CONTRACT SEVERABILITY TO AGREEMENTS TO ARBITRATE. THE ARBITRATION ONLY RULE DISFAVORS ARBITRATION AND APPLIES EVEN WHEN THE AGREEMENT CONTAINS AN EXPRESS SEVERABILITY CLAUSE. THE QUESTION PRESENTED WAS WHETHER CALIFORNIA’S ARBITRATION ONLY SEVERABILITY RULE IS PREEMPTED BY THE FAA. MHN OPERATES A HEALTHCARE CONSULTING BUSINESS AND EMPLOYS HIGHLY EDUCATED (MASTERS’ DEGREE OR HIGHER) PROFESSIONAL HEALTHCARE WORKERS AND COUNSELORS. WHEN THEY WERE EMPLOYED BY MHN, THESE PROFESSIONALS SIGNED AN EMPLOYMENT CONTRACT CONTAINING AN ARBITRATION CLAUSE REQUIRING ARBITRATION, RATHER THAN LITIGATION, OF ALL DISPUTES ARISING OUT OF THE EMPLOYMENT RELATIONSHIP. THE AGREEMENT ALSO CONTAINED CLAUSES ANCILLARY TO THE UNDERLYING BASIC PROMISE TO ARBITRATE. THE EMPLOYMENT CONTRACT CONTAINED AN EXPRESS SEVERABILITY CLAUSE WHICH PROVIDED THAT IF ANY PROVISION OF THE AGREEMENT IS RENDERED INVALID OR UNENFORCEABLE, THE REMAINING PROVISIONS OF THE AGREEMENT WOULD REMAIN IN FULL FORCE AND EFFECT. A PUTATIVE CLASS OF MHN’S HEALTHCARE WORKERS SUED THE COMPANY IN FEDERAL COURT, CLAIMING DENIAL OF CERTAIN OVERTIME BENEFITS. THE DISTRICT COURT DENIED MHN’S MOTION TO COMPEL ARBITRATION PURSUANT TO THE AGREEMENT, FINDING THAT SEVERAL PROVISIONS OF THE ARBITRATION AGREEMENT, BUT NOT THE BASIC UNDERLYING AGREEMENT TO ARBITRATE RATHER THAN LITIGATE, ARE UNCONSCIONABLE. UNDER CALIFORNIA STATE LAW, IF A COURT FINDS MULTIPLE PROVISIONS IN AN ARBITRATION AGREEMENT TO BE "UNCONSCIONABLE," IT CAN DENY SEVERANCE AND REFUSE TO ENFORCE THE AGREEMENT IN ITS ENTIRETY. APPLYING THIS PRINCIPLE, THE DISTRICT COURT DECLINED TO SEVER THE OFFENSIVE PROVISIONS, AND INSTEAD INVALIDATED THE ENTIRE AGREEMENT, AND REFUSED TO HOLD THE EMPLOYEES TO THEIR AGREEMENT TO ARBITRATE. A DIVIDED THREE-JUDGE PANEL OF THE NINTH CIRCUIT AFFIRMED. IN THE GENERAL CONTRACTUAL CONTEXT, A COURT A</p>

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>JUSTICIABILITY - "POLITICAL QUESTION" DOCTRINE COOPER V TOKYO ELECTRIC POWER COMPANY - NINTH CIRCUIT, NO 15 80110 - "POLITICAL QUESTION DOCTRINE" AS APPLIED TO NAVAL OPERATIONS ATLANTIC LEGAL FILED AN AMICUS BRIEF ON BEHALF OF FIVE RETIRED FLAG-RANK U S ARMY AND NAVY OFFICERS IN COOPER V TOKYO ELECTRIC POWER COMPANY, NOW PENDING IN THE U S DISTRICT COURT FOR THE SOUTHERN DISTRICT OF CALIFORNIA OUR AMICUS CLIENTS ARE ALL FOUR-STAR ADMIRALS WITH EXTENSIVE EXPERIENCE IN COMMANDING AIRCRAFT CARRIERS, CARRIER GROUPS, THE U S NAVY PACIFIC FLEET, THE PACIFIC COMMAND, AND ONE WAS VICE CHIEF OF NAVAL OPERATIONS THIS CASE IS A PUTATIVE CLASS ACTION, IN WHICH MORE THAN 230 SERVICE MEMBERS (SEEKING TO REPRESENT A CLASS OF 70,000 PERSONS) CLAIM THAT THEY WERE INJURED BY RADIATION FROM THE FUKUSHIMA NUCLEAR POWER PLANT ("FNPP") DURING "OPERATION TOMODACHI," THE U S MILITARY'S EMERGENCY EFFORT TO PROVIDE ASSISTANCE AFTER THE MASSIVE MARCH 11, 2011 EARTHQUAKE AND TSUNAMI THAT KILLED MORE THAN 15,000 PEOPLE THE FUKUSHIMA NUCLEAR POWER PLANT IS OWNED AND OPERATED BY TOKYO ELECTRIC POWER COMPANY (TEPCO) PLAINTIFFS ASSERT CLAIMS AGAINST TEPCO FOR NEGLIGENCE, NUISANCE, STRICT LIABILITY (BASED ON FAILURE TO WARN, DESIGN DEFECT, AND ULTRAHAZARDOUS ACTIVITY), INTENTIONAL INFLICTION OF EMOTIONAL DISTRESS, AND LOSS OF CONSORTIUM PLAINTIFFS SEEK UNSPECIFIED COMPENSATORY AND PUNITIVE DAMAGES AND A \$1 BILLION MEDICAL MONITORING FUND THE PUTATIVE DEFENDANTS, IN ADDITION TO TEPCO, ARE GENERAL ELECTRIC COMPANY, EBASCO, FUJITSU AND TOSHIBA, WHICH ARE ALLEGED TO HAVE BEEN INVOLVED IN THE DESIGN AND CONSTRUCTION OF THE FNPP ONLY TEPCO HAS BEEN SERVED WITH PROCESS TEPCO MOVED TO DISMISS THE COMPLAINT ON NUMEROUS GROUNDS, INCLUDING FORUM NON CONVENIENS THAT MOTION WAS GRANTED IN PART AND DENIED IN PART ON JUNE 11, 2015 TEPCO WAS GRANTED PERMISSION BY THE DISTRICT COURT TO TAKE AN INTERLOCUTORY APPEAL TO THE NINTH CIRCUIT BY ORDER FILED JUNE 19, 2015 THE DISTRICT COURT RECOGNIZED IN CERTIFYING AN APPEAL UNDER 28 U S C ' 1292(B) THAT ITS ORDER IMPLICATES TWO IMPORTANT AND UNSETTLED QUESTIONS OF LAW (1) WHETHER THE POLITICAL QUESTION DOCTRINE BARS ADJUDICATION OF CLAIMS FOR INJURIES RESULTING FROM DISCRETIONARY MILITARY DECISIONS THAT EXPOSED U S SERVICE MEMBERS TO TORTIOUSLY CREATED HAZARDOUS CONDITIONS, AND (2) WHETHER AND TO WHAT EXTENT THE COMMON LAW "FIREFIGHTER'S RULE," WHICH BARS CERTAIN CLAIMS BY EMERGENCY RESPONDERS WHO ARE INJURED WHILE RESPONDING TO AN INCIDENT, APPLIES TO U S SERVICE MEMBERS INJURED DURING AN OVERSEAS HUMANITARIAN MISSION IN ITS APPLICATION FOR INTERLOCUTORY REVIEW, TEPCO RAISES TWO ISSUES THE "POLITICAL QUESTION" DOCTRINE AND THE "FIREFIGHTERS RULE" OUR AMICUS BRIEF ADDRESSES BOTH ISSUES, BUT FOCUSES PRINCIPALLY ON THE OPERATIONAL ASPECTS OF THE OPERATION AND HOW JUDICIAL INTERVENTION IN VIOLATION OF THE "POLITICAL QUESTION" DOCTRINE WOULD BE INIMICAL TO U S MILITARY AND DIPLOMATIC OBJECTIVES A "POLITICAL QUESTION" ARISES WHEN A COURT IS ASKED TO DECIDE THE PROPRIETY OF DISCRETIONARY DECISIONS BY THE PRESIDENT OR OTHER EXECUTIVE BRANCH OFFICIALS, INCLUDING THE MILITARY UNITED STATES COURTS WILL NOT HEAR CASES THAT INVOLVE SO-CALLED "POLITICAL QUESTIONS," BECAUSE SUCH QUESTIONS ARE DEEMED NOT JUSTICIABLE IN THIS CASE, IF THE U S NAVY HAD BEEN AWARE OF THE RISKS POSED BY THE FUKUSHIMA REACTOR AND, DESPITE SUCH AWARENESS, DECIDED TO POSITION ITS NUCLEAR AIRCRAFT CARRIER, THE U S S RONALD REAGAN, OFF THE COAST OF JAPAN NEAR FUKUSHIMA, THEN, UNDER U S LAW, THE NAVY'S ACTION MAY BE VIEWED AS A "SUPERSEDING INTERVENING CAUSE" OF PLAINTIFFS' ALLEGED INJURIES IF SO, THE CAUSATION CHAIN WOULD BE BROKEN, THUS ELIMINATING ANY POTENTIAL LIABILITY FOR OTHER ENTITIES, E G , TEPCO, G E OR TOSHIBA THE COURT WOULD, AT SOME STAGE OF THE PROCEEDINGS, HAVE TO INQUIRE INTO THE NAVY'S DECISION-MAKING PROCESS, INCLUDING WHAT IT KNEW AND WHEN IT KNEW IT ADJUDICATION OF PLAINTIFFS' CLAIMS WOULD REQUIRE INQUIRY INTO THE REASONABLENESS OF THE MILITARY'S AND EXECUTIVE BRANCH'S POLICY CHOICES IN THE SPHERES OF MILITARY AFFAIRS AND FOREIGN RELATIONS UNDER THE COMMON LAW "FIREFIGHTER'S RULE" A RESCUER CANNOT SUE THE PERSON WHO CAUSED THE CALAMITY THAT LED TO THE ATTEMPTED RESCUE FOR EXAMPLE, A FIREMAN WHO IS INJURED WHILE TRYING TO PUT OUT A HOUSE FIRE CANNOT SUE THE HOMEOWNER FOR HAVING CARELESSLY CAUSED THE FIRE TEPCO ARGUED TO THE TRIAL COURT THAT THE SAILORS ABOARD THE U S S RONALD REAGAN WERE ON A RESCUE MISSION AND SINCE THEY WERE ALLEGEDLY INJURED WHILE ENGAGED IN RESCUE ACTIVITIES, THE FIREFIGHTER'S RULE SHOULD PRECLUDE THEM FROM SUING TEPCO THE DISTRICT COURT HELD THAT THE "FIREFIGHTER'S RULE" APPLIES ONLY TO DOMESTIC RESPONDERS, AND NOT TO MILITARY SERVICE MEMBERS PROVIDING HUMANITARIAN AID TO A FOREIGN COUNTRY AFTER A NATURAL DISASTER DECISIONS AS TO HOW, WHEN, WHY AND WHERE TO DEPLOY MILITARY PERSONNEL ARE WITHIN THE SOUND DISCRETION OF THE MILITARY AND THE PRESIDENT AS COMMANDER-IN-CHIEF, AND SHOULD NOT BE SECOND-GUESSED BY COURTS OR JURIES A JUDICIAL EXAMINATION OF THE DECISION TO DEPLOY THE U S S RONALD REAGAN OFF THE COAST OF JAPAN FOLLOWING THE TSUNAMI AND EXPLOSION AT THE NUCLEAR POWER PLANT WOULD NECESSARILY GO TO THE VERY HEART OF HOW THE MILITARY CONDUCTS SEARCH-AND-RESCUE AND RECOVERY OPERATIONS UNDER BILATERAL AND MULTILATERAL TREATIES AND DECISIONS BY THE PRESIDENT, CABINET OFFICERS, AND THE MILITARY CHAIN OF COMMAND THE RETIRED FLAG OFFICER AMICI SPOKE TO THIS ISSUE WITH PERTINENT EXPERIENCE AND AUTHORITY AND OFFERED PRACTICAL REASONS WHY IT WOULD BE UNWISE FOR A COURT TO INTERJECT ITSELF INTO SUCH MATTERS THE AMICI BROUGHT TO THE COURT'S ATTENTION FACTS, IN THE EXTENSIVE OFFICIAL PUBLIC RECORD OF THE OPERATION THAT ARE INCONSISTENT WITH THE ALLEGATIONS IN THE COMPLAINT IN ADDITION, SERVICE MEMBERS IN THE ALL-VOLUNTEER MILITARY MUST BE PRESUMED TO HAVE RECOGNIZED THE INHERENT RISK IN MILITARY OPERATIONS AND THE UNAVAILABILITY OF INDEPENDENT THIRD-PARTY COMPENSATION FOR INJURIES</p>

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>ADMISSIBILITY OF EXPERT EVIDENCE ATLANTIC LEGAL CONTINUES ITS VIGOROUS AND EFFECTIVE ADVOCACY ON BEHALF OF THE APPLICATION OF CLEAR AND SOUND RULES FOR THE ADMISSIBILITY OF MEDICAL AND OTHER EXPERT TESTIMONY IN TOXIC TORT, PRODUCT LIABILITY AND OTHER LITIGATION CITY OF POMONA V SQM NORTH AMERICA - NINTH CIRCUIT, NO 15-56062 - APPEAL AFTER TRIAL - ADMISSIBILITY OF EXPERT EVIDENCE WE HAVE BEEN ASKED TO FILE AN AMICUS BRIEF ON REMAND AND AFTER TRIAL THIS CASE ARISES FROM THE SALE OF PERCHLORATE DECADES AGO IN CALIFORNIA BY SQMNA ATLANTIC LEGAL FILED AN AMICUS BRIEF ON A PRIOR NINTH CIRCUIT APPEAL AND THEN IN SUPPORT OF SQMNA'S PETITION FOR CERTIORARI IN THE U S SUPREME COURT AT AN EARLIER STAGE OF THIS CASE THE DISTRICT COURT HAD EXCLUDED, ON DAUBERT GROUNDS, THE EXPERT TESTIMONY OF THE CITY'S PRINCIPAL EXPERT, BUT THE NINTH CIRCUIT REVERSED AND REMANDED, CITY OF POMONA V SQM NORTH AMERICA CORP , 750 F 3D 1036 (9TH CIR 2014) (POMONA I) IN POMONA I THE NINTH CIRCUIT FOUND THAT THE CITY'S EXPERT'S METHOD AND OPINIONS WERE SUFFICIENTLY RELIABLE TO BE ADMISSIBLE AT TRIAL THE CASE WENT TO TRIAL, RESULTING IN A UNANIMOUS JURY VERDICT FOR SQMNA AFTER TRIAL PLAINTIFFS ARE APPEALING, ALLEGING ERROR IN THE TRIAL COURT'S REFUSAL TO RE OPEN DISCOVERY AND TO ALLOW THE CITY'S MAIN EXPERT WITNESS TO UPDATE HIS EXPERT REPORT THE CITY OF POMONA RAISES FOUR ISSUES ON APPEAL FIRST, POMONA ARGUES THE DISTRICT COURT ABUSED ITS DISCRETION BY DENYING POMONA'S MOTION "FOR LEAVE TO SUBMIT AMENDED EXPERT REPORTS BASED UPON NEW FACTS, TO SUPPLEMENT DISCOVERY RESPONSES BASED UPON NEW FACTS, TO DESIGNATE A REBUTTAL EXPERT, AND TO CONDUCT ADDITIONAL DISCOVERY " POMONA SOUGHT TO UPDATE ITS EXPERT'S 2011 REPORT WITH ADDITIONAL INFORMATION DEVELOPED DURING THE THREE YEARS THE FIRST APPEAL WAS PENDING SECOND, POMONA ARGUES THE COURT ABUSED ITS DISCRETION BY ALLOWING THE TESTIMONY OF SQMNA'S REBUTTAL HYDROLOGY EXPERT, RICHARD LATON, ON THE SUBJECT OF ALTERNATIVE SOURCES OF PERCHLORATE, A KEY ISSUE IN THE CASE, POMONA ASSERTS THREE ERRORS IN THE COURT'S RULING (1) THE COURT FAILED TO CONDUCT AN ADEQUATE DAUBERT ANALYSIS OF LATON'S TESTIMONY, (2) LATON'S TESTIMONY WAS IMPROPERLY CHARACTERIZED AS REBUTTAL TESTIMONY WHEN HIS TESTIMONY PRESENTED NEW THEORIES, AND (3) LATON'S TESTIMONY WAS NOT RELIABLE UNDER DAUBERT AND FRE 702 THIRD, POMONA ARGUES THE DISTRICT COURT ERRED IN REJECTING THE "CONSUMER EXPECTATION" TEST, AND ALLOWING ONLY THE "RISK-BENEFIT TEST," FOR PROOF OF POMONA'S CLAIM FOR STRICT PRODUCTS LIABILITY, POMONA'S SOLE THEORY OF LIABILITY AGAINST SQMNA FOURTH, POMONA ARGUES THE DISTRICT COURT ERRED IN DENYING POMONA'S REQUEST FOR LEAVE TO ADD A NEW EXPERT WITNESS TO TESTIFY ABOUT THE FEASIBILITY OF A SAFER ALTERNATIVE DESIGN OF SQMNA'S FERTILIZER AN AMICUS BRIEF SUBMITTED BY DAVID FAIGMAN, DEAN OF THE HASTINGS COLLEGE OF LAW, IN SUPPORT OF THE CITY IS TROUBLING PROFESSOR FAIGMAN'S BRIEF IS FUNDED BY HIS START-UP BUSINESS JURILYTICS, WHICH PURPORTS TO PROVIDE FOR-HIRE "PEER REVIEW" OF LITIGATION CONSULTANTS PROFESSOR FAIGMAN'S INTEREST IN THE CASE IS ADMITTEDLY PROMPTED BY HIS DESIRE TO "BETA TEST" JURILYTICS' BUSINESS MODEL, AND HE HAS SUBMITTED EXTRA-RECORD EVIDENCE WITH HIS AMICUS BRIEF IN ORDER TO TRY TO PROP-UP POMONA'S EXPERT, WHILE ALSO ARGUING THAT HIS EXTRA-RECORD EVIDENCE SHOWS THAT SQMNA'S EXPERT OPINIONS WERE NOT RELIABLE UNDER DAUBERT PROFESSOR FAIGMAN'S NOVEL INTERVENTION HAS THE POTENTIAL TO SET DANGEROUS PRECEDENT BY ERODING A DISTRICT COURT JUDGE'S EXERCISE OF DISCRETION UNDER DAUBERT, AND BY ALLOWING EXTRA-RECORD, AFTER-THE-FACT EVIDENCE TO BE USED TO ATTACK THE DISTRICT JUDGE'S DECISION ON APPEAL SQMNA HAS MOVED TO STRIKE THE EXTRA-RECORD EVIDENCE AND ARGUMENTS SUBMITTED BY PROFESSOR FAIGMAN BECAUSE OF THE PUBLISHED DECISION, AND THE CUTTING EDGE SCIENTIFIC AND LEGAL ISSUES RAISED BY THE CASE, IT CONTINUES TO ATTRACT SIGNIFICANT ATTENTION ATLANTIC LEGAL FOUNDATION IS ADVOCATING FOR SOUND SCIENCE AND ESTABLISHED JUDICIAL PROCEDURES IN THIS IMPORTANT CASE DAVIS V HONEYWELL INTERNATIONAL, INC - CALIFORNIA SUPREME COURT - ADMISSIBILITY OF EXPERT TESTIMONY - ASBESTOS - "EACH AND EVERY FIBER" THEORY OF CAUSATION CALIFORNIA'S COURT OF APPEAL, SECOND APPELLATE DISTRICT HELD IN DAVIS V HONEYWELL INTERNATIONAL, INC THAT THE CONTROVERSIAL "EVERY EXPOSURE COUNTS" THEORY IS ADMISSIBLE UNDER GOVERNING CALIFORNIA EXPERT WITNESS LAW TO PROVE CAUSATION IN AN ASBESTOS CASE ALTHOUGH TRIAL COURTS ARE SUPPOSED TO PLAY A "GATEKEEPER" ROLE TO KEEP OUT UNRELIABLE EXPERT EVIDENCE (SARGON ENTERPRISES, INC V UNIVERSITY OF SOUTHERN CALIFORNIA (2012) 55 CAL 4TH 747), THE TRIAL AND INTERMEDIATE APPELLATE COURTS IN DAVIS ALLOWED THE JURY, NOT THE COURT IN ITS "GATEKEEPER" ROLE, TO DECIDE WHETHER TO ACCEPT THE "SINGLE FIBER" THEORY OF ASBESTOS LUNG DISEASE CAUSATION COURTS FROM AROUND THE COUNTRY (NOTABLY PENNSYLVANIA IN BETZ, TEXAS IN BOSTIC THE 6TH CIRCUIT IN GARLOCK SEALING AND NEW YORK IN JUNI (DISCUSSED BELOW)) HAVE REJECTED EFFORTS BY PLAINTIFF EXPERTS TO TESTIFY THAT EVERY ASBESTOS EXPOSURE IS A "SUBSTANTIAL FACTOR" (RUTHERFORD V OWENS-ILLINOIS, (1997) CAL 4TH 953) IN CAUSING DISEASE SAM DAVIS WORKED AS AN AUTO MECHANIC AND HOME REMODELER IN HIS AUTO MECHANIC JOB HE USED BENDIX BRAKE LININGS (FOR WHICH DEFENDANT HONEYWELL, WHICH HAD ACQUIRED BENDIX, WAS RESPONSIBLE) THESE BRAKE LININGS CONTAINED 50 PERCENT CHRYSOTILE ASBESTOS BY WEIGHT HE WAS ALSO ALLEGEDLY EXPOSED TO ASBESTOS AS A RESULT OF HIS HOME REMODELING WORK CHRYSOTILE ASBESTOS IS CONSIDERABLY LESS CARCINOGENIC THAN OTHER FORMS OF ASBESTOS PRIOR TO TRIAL, HONEYWELL FILED A MOTION IN LIMINE TO PRECLUDE PLAINTIFF FROM PRESENTING EXPERT OPINION TESTIMONY THAT EVERY EXPOSURE TO ASBESTOS ABOVE BACKGROUND LEVELS CONTRIBUTED TO DECEDENT'S DISEASE THE MOTION WAS DENIED, AND PLAINTIFF'S PATHOLOGIST AND PULMONOLOGIST WERE PERMITTED TO TESTIFY AND ADVANCE THE SINGLE FIBER THEORY THE JURY FOUND FOR PLAINTIFFS, AND HONEYWELL APPEALED HONEYWELL'S PRIMARY BASIS FOR APPEAL WAS THAT THE "EVERY EXPOSURE COUNTS" TESTIMONY BY PLAINTIFF'S PATHOLOGIST SHOULD HAVE BEEN EXCLUDED BECAUSE (1) THE TESTIMONY WAS SPECULATIVE AND ILLOGICAL, (2) THE REGULATORY STANDARDS RELIED UPON BY THAT EXPERT CANNOT ESTABLISH CAUSATION, (3) NO APPROPRIATE SCIENTIFIC LITERATURE SUPPORTS THE THEORY, AND (4) THE THEORY IS CONTRARY TO CALIFORNIA CAUSATION LAW ARTICULATED IN RUTHERFORD, WHICH HELD THAT NOT EVERY EXPOSURE TO ASBESTOS IS A "SUBSTANTIAL FACTOR" IN CAUSING DISEASE THE CALIFORNIA COURT OF APPEAL REJECTED EACH OF HONEYWELL'S ARGUMENTS, HOLDING THAT IT IS FOR THE JURY TO RESOLVE THE CONFLICT BETWEEN THE EVERY EXPOSURE THEORY AND ANY COMPETING EXPERT OPINIONS THE COURT FOCUSED LARGELY ON THE EXISTENCE OF EVIDENCE THAT SUPPORTED THE "EVERY EXPOSURE COUNTS" THEORY, AND DECLINED TO WEIGH COMPETING EVIDENCE "WHILE HONEYWELL IS GENERALLY CORRECT THAT IN MANY (OR EVEN MOST) INSTANCES EPIDEMIOLOGICAL STUDIES PROVIDE THE BEST EVIDENCE OF CAUSATION, ITS IMPLIED ARGUMENT THAT IT IS IMPROPER FOR AN EXPERT TO RELY UPON ANY OTHER TOOLS TO DETERMINE CAUSATION, SUCH AS CASE REPORTS, IS NOT UNIVERSALLY ACCEPTED" AS TO HONEYWELL'S ARGUMENT THAT "EVERY EXPOSURE" CONTRAVENES RUTHERFORD, THE DAVIS COURT INTERPRETED RUTHERFORD AS NOT REQUIRING A "DOSE LEVEL ESTIMATION, AND INSTEAD READ RUTHERFORD AS SUPPORTING THE CONCLUSION THAT EVEN A VERY SMALL DOSE COULD INCREASE THE RISK OF ASBESTOS RELATED CANCER THE DAVIS COURT DISTINGUISHED THE MANY CASES FROM OTHER JURISDICTIONS REJECTING THIS ARGUMENT "[W]E SIMPLY DISAGREE" THAT THE "EVERY EXPOSURE" THEORY COULD NOT BE "RECONCILED WITH THE FACT THAT MESOTHELIOMA AND OTHER ASBESTOS RELATED DISEASES ARE DOSE DEPENDENT " THE PRINCIPAL ISSUE WE WILL BRIEF IS WHETHER THE "EACH AND EVERY FIBER" THEORY OF ASBESTOS-RELATED PULMONARY DISEASE MEETS THE "SUBSTANTIAL" CAUSATION CRITERION AND WHETHER THE COURT PROPERLY EXERCISED ITS "GATEKEEPING" ROLE THIS IS AN ISSUE WE HAVE BRIEFED ON BEHALF OF SEVERAL PROMINENT SCIENTISTS AND PHYSICIANS IN PENNSYLVANIA AND MARYLAND CASES JUNI V A O SMITH WATER PRODUCTS CO , NEW YORK STATE SUPREME COURT, APPELLATE DIVISION, FIRST DEPARTMENT - MEDICAL CAUSATION - ASBESTOS - ADMISSIBILITY OF EXPERT EVIDENCE UNDER STATE LAW AN \$11 MILLION ASBESTOS JURY VERDICT WAS SET ASIDE BY THE SUPREME COURT OF NEW YORK (THE TRIAL COURT OF GENERAL JURISDICTION IN NEW YORK) IN AN ACTION ALLEGING THAT THE DEATH OF A MECHANIC DUE TO MESOTHELIOMA ALLEGEDLY CAUSED BY HIS EXPOSURE TO ASBESTOS AT HIS WORK JUNI'S DECEDENT WORKED AS AN AUTO MECHANIC ASSISTING WITH BRAKE REPAIRS AND REPLACING CLUTCHES ON FORD PASSENGER VEHICLES THE COURT CONCLUDED THAT WITHOUT A SUFFICIENT FOUNDATION FOR THE ADMISSION OF EXPERT EVIDENCE ON BEHALF OF THE MECHANIC'S SURVIVING SPOUSE, THE EVIDENCE WAS LEGALLY INSUFFICIENT TO ESTABLISH THAT THE MECHANIC'S EXPOSURE TO ASBESTOS FROM BRAKES, CLUTCHES, OR GASKETS SOLD OR DISTRIBUTED BY DEFENDANT FORD MOTOR COMPANY CONSTITUTED A SIGNIFICANT CO</p>

Return Reference	Explanation
FORM 990, PART III, LINE 4A	<p>EDUCATION CHOICE DAVIDS V STATE OF NEW YORK - N Y STATE SUPREME COURT, RICHMOND COUNTY- CHALLENGE TO NEW YORK PUBLIC SCHOOL TEACHERS' SENIORITY AND TENURE RULES - TRIAL COURT - "FIRST CHAIR" REPRESENTATION</p> <p>WE HAVE BEEN CONSIDERING A REQUEST BY THE PLAINTIFFS IN DAVIDS V STATE OF NEW YORK TO TAKE OVER AS LEAD COUNSEL IN THIS HIGH-PROFILE CASE. THE CASE IS A LAWSUIT BY PARENTS OF CHILDREN IN THE NEW YORK CITY PUBLIC SCHOOLS WHO ALLEGE THAT THE NEW YORK STATE AND CITY PUBLIC SCHOOL POLICIES AND CONTRACTS WITH THE TEACHERS UNIONS THAT INCORPORATE RIGID SENIORITY AND TENURE PROVISIONS RESULT IN LESS QUALIFIED (OR UNQUALIFIED) TEACHERS BEING ASSIGNED TO PREDOMINANTLY MINORITY OR LOW INCOME ELEMENTARY SCHOOLS, THUS HARMING THE STUDENTS AND DEPRIVING THEM OF THE "ADEQUATE" EDUCATION GUARANTEED BY THE N Y STATE CONSTITUTION. THE THEORY OF THE CASE IS SIMILAR TO THAT IN VERGARA V CALIFORNIA, IN WHICH INNER-CITY STUDENTS AND THEIR PARENTS SUCCESSFULLY SUED THE STATE OF CALIFORNIA TO STRIKE DOWN THE LAWS THAT "HANDCUFF" SCHOOLS FROM DOING WHAT IS BEST FOR STUDENTS, NAMELY THE "PERMANENT EMPLOYMENT" FOR TEACHERS THAT FORCES ADMINISTRATORS TO EITHER GRANT OR DENY TENURE TO TEACHERS AFTER AN INADEQUATE EVALUATION PERIOD, BEFORE NEW TEACHERS COMPLETE THEIR BEGINNER TEACHER EDUCATION PROGRAMS, AND BEFORE ADMINISTRATORS ARE ABLE TO ASSESS WHETHER A TEACHER WILL BE EFFECTIVE. THE LAW OR CONTRACT PROVISIONS THAT FORCE SCHOOL DISTRICTS TO BASE LAYOFFS ON SENIORITY ALONE, WITH NO CONSIDERATION OF TEACHERS' PERFORMANCE IN THE CLASSROOM, AND THE PROCESS FOR DISMISSING INEFFECTIVE TEACHERS THAT INVOLVES NUMEROUS STEPS, REQUIRES YEARS OF PROCEEDINGS, COSTS HUNDREDS OF THOUSANDS OF DOLLARS AND RARELY EVER WORKS, RESULTING IN SO-CALLED "RUBBER ROOMS" TO WHICH PATENTLY INEFFECTIVE AND SOMETIMES DANGEROUS OR HARMFUL TEACHERS ARE ASSIGNED, WITH FULL PAY AND BENEFITS BUT NO TEACHING DUTIES. THE VERGARA PLAINTIFFS PREVAILED IN THE TRIAL COURT, AND THAT CASE IS NOW ON APPEAL. THE DAVIDS CASE IS IN THE TRIAL COURT, SUPREME COURT OF THE STATE OF NEW YORK, RICHMOND COUNTY (STATEN ISLAND). THE PLAINTIFFS HAVE BEEN REPRESENTED BY A SOLO PRACTITIONER, AND HAVE WITHSTOOD ONE MOTION TO DISMISS. A RENEWED MOTION TO DISMISS BY THE STATE AND INTERVENOR TEACHERS UNIONS IS NOW PENDING IN THE SAME COURT. THE PRIMARY THEORY OF THE RENEWED MOTION TO DISMISS IS THAT CHANGES IN STATE LAW AND UNION CONTRACTS RENDER PLAINTIFFS' CLAIMS MOOT. THE MOTION IS FULLY BRIEFED AND ORALLY ARGUED, AND IS SUB JUDICE. A PARALLEL CASE, WRIGHT V NEW YORK, ORIGINALLY BROUGHT IN NEW YORK STATE SUPREME COURT, ALBANY COUNTY BY OTHER PARENTS, MAKING SIMILAR ALLEGATIONS AND BASED ON SIMILAR LEGAL THEORIES, HAS BEEN CONSOLIDATED WITH DAVIDS. OUR LEADERSHIP IS CAREFULLY EVALUATING OUR PARTICIPATION IN THIS CASE AND THE RESOURCES THAT WOULD BE REQUIRED TO ASSUME "FIRST CHAIR" RESPONSIBILITY FOR THIS CASE.</p>

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	ATLANTIC LEGAL HAS ENGAGED AN OUTSIDE ACCOUNTING FIRM TO PREPARE ITS FORM 990 THE DRAFT FORM 990, PREPARED BY THE OUTSIDE ACCOUNTING FIRM, WAS PROVIDED TO THE CHAIRMAN OF THE BOARD AND EACH DIRECTOR BY ELECTRONIC MAIL PRIOR TO FILING WITH THE IRS EACH DIRECTOR WAS ASKED TO REVIEW THE DRAFT FORM 990 AND PROVIDE COMMENTS OR QUESTIONS THE OFFICERS OF THE FOUNDATION AND THE FOUNDATION'S BOOKKEEPING CONSULTANT WERE IN FREQUENT COMMUNICATION WITH THE FOUNDATION'S OUTSIDE ACCOUNTANTS AND AUDITORS BY ELECTRONIC MAIL AND TELEPHONE TO PROVIDE INFORMATION, RAISE QUESTIONS AND PROVIDE COMMENTS ON THE FORM 990 PRIOR TO FILING WITH THE IRS AFTER ALL QUESTIONS AND COMMENTS HAVE BEEN ADDRESSED, THE FINAL FORM 990 IS PREPARED AND SUBMITTED TO THE PRESIDENT OF THE FOUNDATION FOR HIS APPROVAL AND SIGNATURE IT IS THEN FILED WITH THE IRS

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	THE FOUNDATION'S CONFLICT OF INTEREST POLICY IS SUBMITTED ANNUALLY TO EACH BOARD MEMBER, ADVISOR AND STAFF MEMBER FOR REVIEW AND SIGNATURE. IF IT IS DETERMINED THAT AN ACTUAL CONFLICT EXISTS, THE BOARD MEMBER, ADVISOR OR STAFF MEMBER WILL BE NOTIFIED AND THE MATTER WILL BE INVESTIGATED BY THE CHAIRMAN. NO BOARD MEMBER WILL BE ALLOWED TO VOTE OR PARTICIPATE IN BOARD DISCUSSIONS ABOUT ANY MATTERS INVOLVING THE CONFLICT UNTIL IT IS RESOLVED.

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	THE EXECUTIVE COMMITTEE OF ATLANTIC LEGAL'S BOARD WITHOUT THE PARTICIPATION OF THE PRESIDENT, DETERMINES THE COMPENSATION OF MEMBERS OF THE SENIOR STAFF, I.E., THE PRESIDENT AND THE SENIOR VICE-PRESIDENTS. THE EXECUTIVE COMMITTEE CONSIDERS COMPARABLE SALARIES OF OTHER EMPLOYERS OF LAWYERS IN THE SAME GEOGRAPHICAL MARKET AND NATIONWIDE. THIS PROCESS WAS LAST UNDERTAKEN IN NOVEMBER 2014 AND WAS DOCUMENTED IN THE MINUTES OF THE EXECUTIVE COMMITTEE.

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE FOUNDATION MAKES ITS FORM 990 AVAILABLE FOR PUBLIC INSPECTION AS REQUIRED UNDER SECTION 6104 OF THE INTERNAL REVENUE CODE. THE RETURN IS POSTED ON GUIDESTAR.ORG AND OTHER SIMILAR TYPES OF WEBSITES. IN ADDITION, THE FINANCIAL STATEMENTS, ARTICLES OF INCORPORATION, FORM 990, FORM 1023, AND BY-LAWS ARE ALSO AVAILABLE UPON WRITTEN REQUEST OR BY CALLING THE ORGANIZATION DIRECTLY.

Return Reference	Explanation
FORM 990, PART XII, LINE 2C	THE FOUNDATION IS GOVERNED BY A 26 MEMBER BOARD OF DIRECTORS, 25 OF WHOM ARE INDEPENDENT DIRECTORS THE INDEPENDENT DIRECTORS SERVE WITHOUT COMPENSATION THE BOARD ORDINARILY MEETS 3 TIMES A YEAR BETWEEN BOARD MEETINGS, THE FOUNDATION IS DIRECTED BY AN EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS, CONSISTING OF 10 DIRECTORS, 9 OF WHOM ARE INDEPENDENT DIRECTORS THE 9 INDEPENDENT MEMBERS OF THE EXECUTIVE COMMITTEE ALSO ACT AS THE AUDIT COMMITTEE, RESPONSIBLE FOR THE OVERSIGHT OF THE AUDIT OF FINANCIAL STATEMENTS AND SELECTION OF AN INDEPENDENT OUTSIDE ACCOUNTANT/AUDITOR THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR